



City of Reedsburg

FY 2018

Program and Financial Plan

Stephen P. Compton
City Administrator

Mayors - Good Government Initiative

Expectation: The City Administrator, Utility General Manager, Directors and staff consider daily impacts to services.

Listing of "Good Government Practices." The subjects that every City Department should be conducting operational analysis anytime.

1. Whether the initiative will have an associated one-time (current year) or recurring impact
2. A five-year impact analysis, if the associated cost is recurring
3. The identified funding source(s) so budget staff can verify funds will be available
4. Staffing implications and costs
5. Non-personnel operating costs
6. Capital budget requirements
7. The impact on City revenues

New Construction

The City of Reedsburg is in an exciting time. Construction in several areas of the community will present new challenges more activity for each City department on services and staffing. The City has seen an increase impact of building permits: Accessory building, electrical, HVAC, maintenance, plumbing remodeling/alterations and zoning requests have increased.

Revenue: (2017)

Revenue for regulation, licenses and permits has increased 23%. (2017 Budget 382K – estimated end of year of 473K).

Revenue: (2018)

Revenue for 2018 is programmed for regulation, licenses and permits at \$458,985. This is an increase over 2017 of 19.86%

Budget Format Structure Changes

City Administration and Departments look to move to an electronics time card system. Adjustment and refinement in tracking of employee hours needed to be established. This year a review of the several “Cost Centers” was completed to lower the number of cost centers. This allows a Payroll system to be setup using an “Exception” method vs. custom hours entry for 26 payroll cycles.

Discussed for many years (Public Works Director and Administrators) the change has now been created.

See copy of Time Card - no reporting benefited from the additional 19 cost centers)

Departments	2017 Cost Center	In 2018 Reduced to
Administration	10	7
Public Works	18	8
Waste Water	13	7

2017 Accomplishments

- Holding to the 2017 Budget as approved by City Council.
- New playground equipment in City Parks.
- Opening of the Boys and Girls Club.
- Purchase of two replacement Taxi Vans and removal of underused Bus.
- Completion of the 2016 Audit
- 2017 creation of the “City Merit” program. This program fosters performance and allows supervisors to recommend from a 1% to 3% salary adjustment.
- Approval of Internal Service Fund.
- Work continues on codification and investment policy.

2017 CEP/CIP Activity

- Complete reroofing of Fire Station, New Siren System.
- Continued work on the Waste Water – Trickling Filter and Blower Replacement Project.
- Completed Utility Bond refunding to create level debt payments.
- General Fund saving of \$81,128 through the use of the Internal Service Fund (ISF) will assist the General Fund to qualify for the ERP – providing \$\$ to CEP/CIP Programs.

2017 Residential Activity

- Annexation and construction of Viking Estates (Apartments)
- Construction of temporary employee housing for Lakeside Foods.
- Sale of Grove property and construction of five new houses
- Completion of Dessa Rain residential street.
- Completion of 19th Street, creation of new drainage facility, adjustments to Hospital parking areas and North Park new recreation equipment.

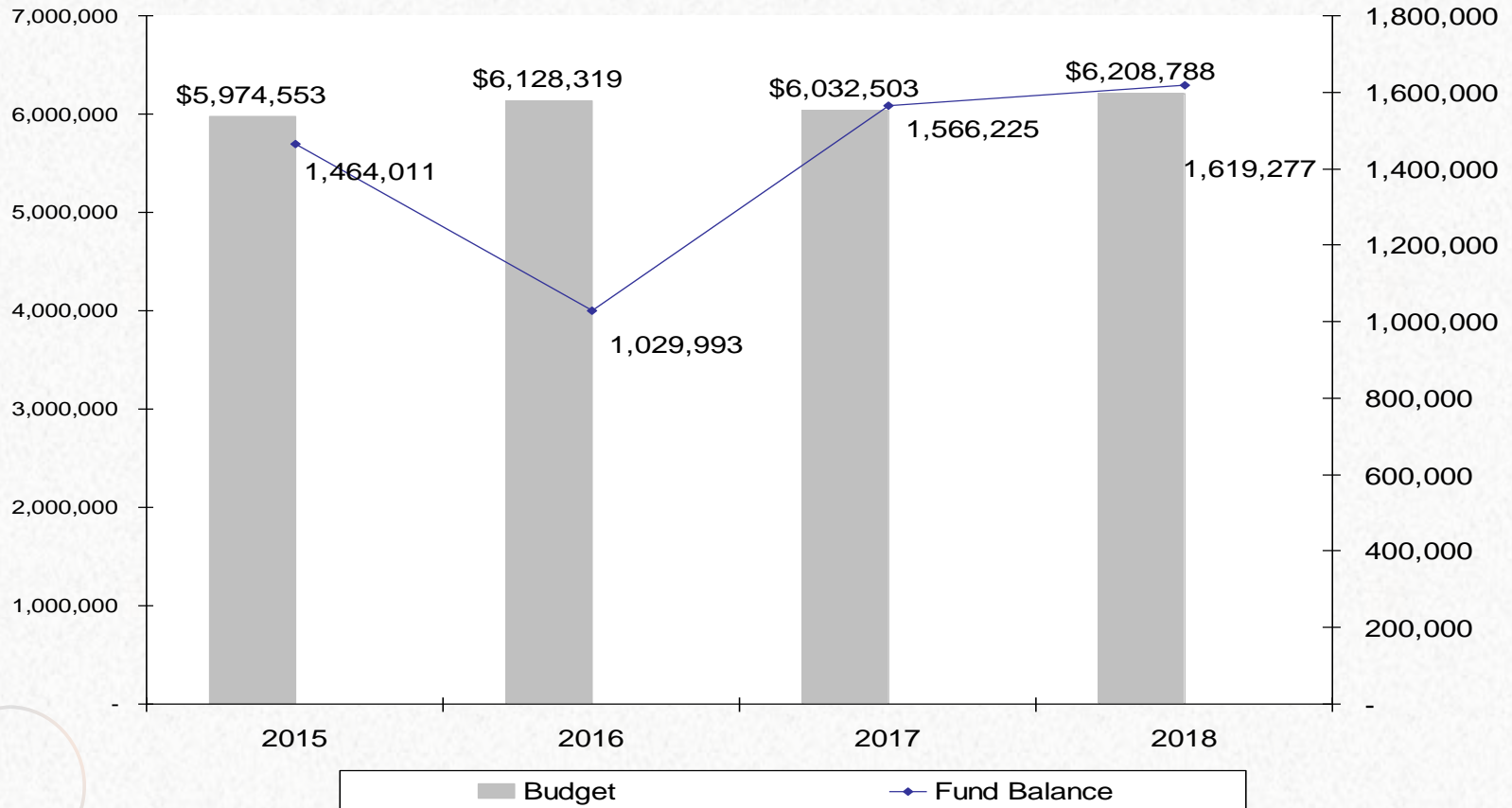
2017 TIF Activity

- Annual Joint Review Board held. TIF Cash Flows presented along with the annual audit.
- Tax Increment TID #4 will again donate \$260,000 to other TIFs to support administration, debt payments and developer assistance/site improvements.
- Active Tax Increment Programa are landing in TIF #6 and TIF #9.
 - WHEDA Project in TIF #6 will begin in November.
 - Warehouse in TIF #9 is under construction

City Staffing

- The proposed 2018 Budget holds funding for new staffing for the Police Department and Public Works.
- A half-time Police Officer position is budgeted to begin at mid-year. (\$49,667*) *Will have to be removed to hit the ERP.
- Two seasonal Public Works laborer position are budgeted for the summer months. (560 hours, 16 weeks for \$25,586)
- The hiring of these positions will be tempered by how new City Property Tax (Growth) Arrives in the 2018 year.

Fund Balance History



Local Property Taxes

Year	Tax Levy	Yearly Change
2016	\$5,428,066	-1.82
2017	\$5,498,675	1.30
2018*	\$5,537,995	0.71

- This year continues the reduction of property tax levy programmed to reduce 0.71.
- This change is due to the Debt Service Principal and Interest amount dropping.
- Increases were programmed in the General Fund and the Library. All other will remain at the previous year.

*Proposed

Mill Rate

Year	Mill Rate	Yearly Change
16	9.82	-0.65
17	9.77	-0.51
18*	9.74	-0.31

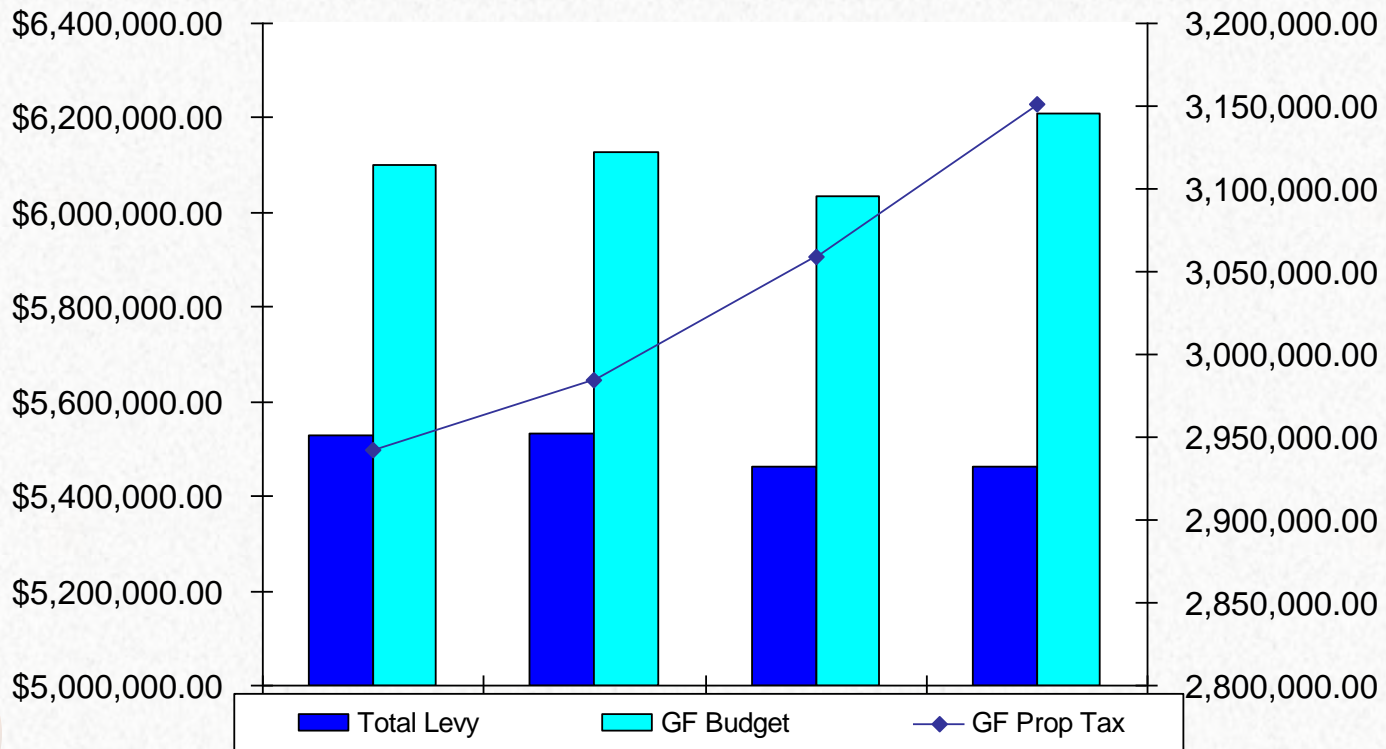
- The mill rate is a number used to equate the amount of taxes that will be assessed on a property that has a certain valuation.
- An increase or decrease of the mill rate could vary due to changes in property values.
- This mill rate is only the City of Reedsburg mill rate and must be added to the other taxing agencies for a total mill rate for application to personal property.

*Proposed

Tax LEVY vs. Budget vs. Property Tax

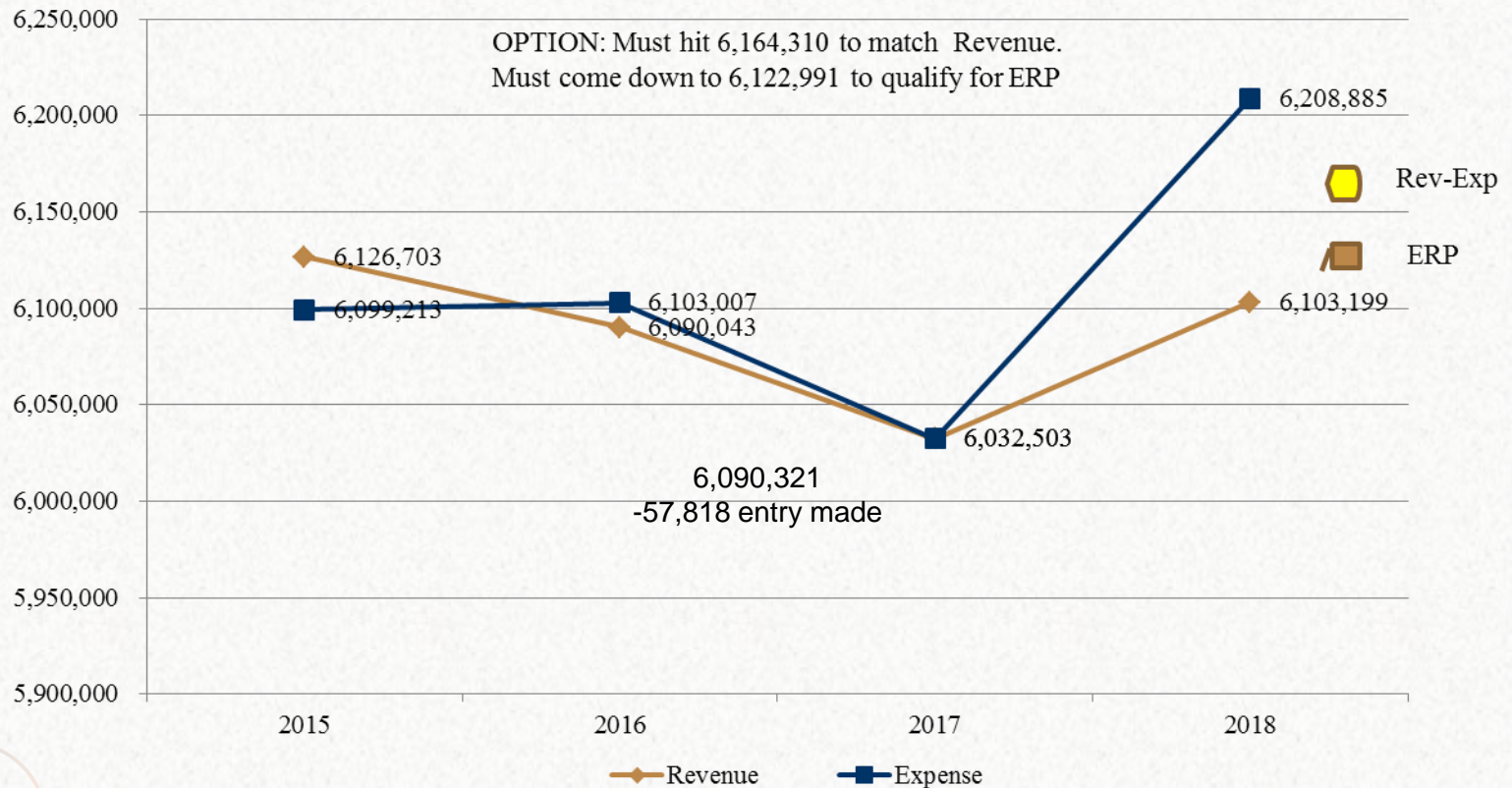
	2017	2018	\$	2018 GAP Opt	\$
			Change		Change
General Fund	3,059,232.41	3,089,824.73	30,592.32	3,150,981.14	91,748.73
Debt Service Fund	950,847.50	893,307.20	-57,540.30	893,307.20	-57,540.30
Taxi Cab Grant Fund	15,000.00	16,000.00	1,000.00	15,000.00	0.00
Airport Fund	73,405.72	74,500.00	1,094.28	73,405.72	0.00
Fireworks Fund	9,500.00	9,500.00	0.00	9,500.00	0.00
Library Fund	400,689.66	405,497.94	4,808.28	405,497.94	4,808.28
Capital Equipment Fund	325,000.00	357,500.00	32,500.00	325,000.00	0.00
<u>Capital Project Fund</u>	<u>665,000.00</u>	<u>691,866.00</u>	<u>26,866.00</u>	<u>665,000.00</u>	<u>0.00</u>
Total Levy	5,498,675.29	5,537,995.87	39,320.58	5,537,692.00	39,016.71
	\$ Change	39,320.58		39,016.71	
	% Change	0.71%		0.70%	

Tax LEVY vs. Budget vs. Property Tax



General Fund - REVENUE AND EXPENSE HISTORY

* Prior to adjustment



Com Dev	PW
2,035.43	(10,000.00)
Com Dev	PW
8,820.97	(10,000.00)
Admin 03	PW
(2,446.17)	(10,433.00)
Admin 03	Cemetery 04
(3,000.00)	-
Admin 03	Park and Rec
(2,000.00)	(2,600.00)
Comm Ctr 03	Com Dev.
(12,000.00)	-
	Library TRF
	(2,854.00)

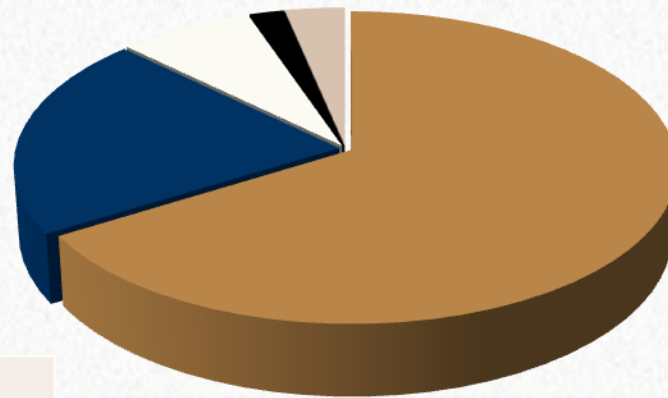
GAP - REVENUE AND EXPENSES

Transit 1,000
Airport 1,049
CEP 32,197
CIP 26,866

		es	GAP Procedures
1	\$6,103,198 / 6,208,787		Internal Service funds helped by pulling down expenses \$81,128 before reaching \$6,208,787. Adjust Levy Funds (4 of 7 Funds) back into Gen. Fund \$61,112 making Revenue \$6,164,310
2	\$6,164,310 / 6,208,787		Adjust Expenses by down in 13 accounts by \$44,476 making Expenses \$6,164,310. <u>Revenue to Expense level.</u>
3	\$6,164,310 / 6,164,310		Still to high for Expenditure Restraint Program. Expenses must be 1.5% lower then 2017 expenses. (ISF helps)
4	\$6,164,310 / 6,114,634		Adjust expenses down by un-funding ½ year new police officer position. Review at Mid-Year 2018.
5	\$6,164,310 / 6,114,634		\$8,347.64 below ERP and \$49,667.00 below Revenue

General Fund Revenue

Proposed Revenue \$6,103,199 * Prior to Adjustment

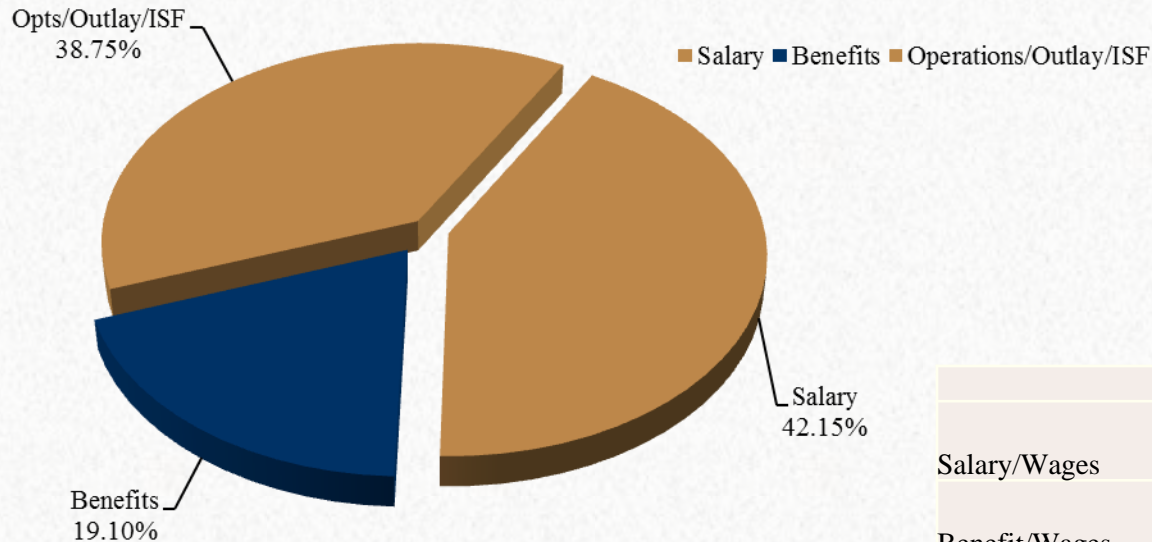


	2018	
Taxes	4,040,528	66.20%
Intergovernmental Revenue	1,283,011	21.02%
Regulation and Compliance	458,985	7.52%
Public Charges for services	118,075	1.93%
Miscellaneous Revenue	202,600	3.32%
TOTAL	6,103,199	100.0%

- Taxes
- Intergovernmental Revenue
- Regulation and Compliance
- Public Charges for services
- Miscellaneous Revenue

General Fund Expenses

Proposed Expenditure \$6,208,885 * Prior to Adjustment

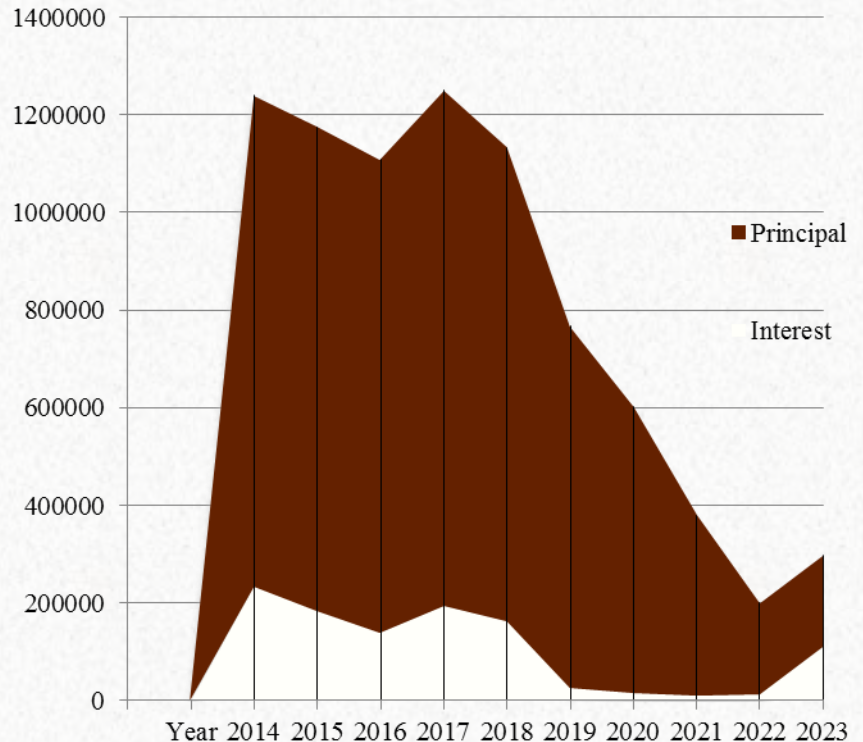


	2018	% of Total
Salary/Wages	2,616,693.80	42%
Benefit/Wages	1,186,025.24	19%
Opts/Outlay/ISF	2,406,068.46	39%
TOTAL	6,208,787.50	100.0%

Debt History

City of Reedsburg		Budget
2018 Budget		2018
Debt Schedules - General Obligation		
Outstanding Debt as of 1/1/2018		
	Equalized Value	568,846,000
0.05	5% Capacity of E.V.	28,442,300
<u>Bond</u>	<u>Type of Ussue</u>	<u>Amount Owed</u>
0%	2009 GO Refunding Bonds - Communication Utility Refunded	-
11%	2013 City G.O. Refunding Bonds	2,225,000
4%	2013 City and TIFs G.O. Ref Bonds Taxable	735,000
35%	2016A G.O. Refunding Bonds Series A - Communication Utility	7,270,000
9%	2016B G.O. Refunding Bonds Series B - City	1,785,000
13%	2017A G.O. Refunding Bonds Series A - City	2,610,000
29%	2017B G.O. Refunding Bonds Series A - Communications Utility	6,000,000
100%	Utility = 72% City = 28% Total General Debt	20,625,000

General Obligation - 2018 Principal and Inte



Budget Presentations

After the Introduction this evening the City Admin/Com. Dev. and Police Department are prepared for questions related to the budget.

- Administration:
- Community Development: Zoning, Building Inspection
- Public Safety
 - Police
 - Fire
 - Ambulance / Emergency Government
- Next Meeting
- Public Works / Enterprise / CEP/ CIP

Budget Presentations

Next meeting the other Departments will take and answer any budget related questions.

- Public Works (Being reviewed are 2018 Public Works Committee Projects)
- Enterprise Funds:

Waste Water, Solid Waste, Storm Water, Taxi, Airport

- Capital Equipment
- Capital Improvements
- Park and Recreation
- Library
- Special Revenue (CDBG), Non-Major Revenue
- Tax Increment Districts

Contact Information

A Public Hearing on the 2018 Budget has been set for November 27, 2017.

Stephen P. Compton – City Administrator

Email: scompton@ci.reedsburg.wi.us

Phone: 608 - 415-7162

The 2018 Program and Financial Plan and the PowerPoint presentation can be found on the City's website.

